



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 521.04.241

CONVERSION DATE: July 1, 1998

1982 STANDARD DEDUCTION - RADIO AND TELEVISION BROADCASTING

Issued April 1, 1982

Persons engaged in the operation of radio and television broadcasting stations are subject to business and occupation taxes, depending upon the specific activity, under "Radio and Television Broadcasting," "Service and Other Activities," and "Retailing" or "Wholesaling" classifications.

Actual gross receipts from national, network or regional advertising as defined in Rule 241 may be deducted from the gross amount reported under "Radio and Television Broadcasting"; or a "Standard Deduction" as provided by RCW 82.04.280 may be applied. The standard deduction is a percentage which will be determined annually from the statistics published by the Federal Communications Commission.

For the calendar year 1982 only, the most recent FCC statistics result in a standard deduction of .62 or 62%.

For additional deductions and guidelines of taxability, taxpayers should continue to refer to ETB 327.04.241 and published Rule 241.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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